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Annual Report



*Cover Sketch by
Barbara Betjemann*


OF THE TOWN OFFICERS
OF THE TOWN OF

COLUMBIA NEW HAMPSHIRE

FOR THE YEAR ENDING DECEMBER 31

1987

INCLUDING A REPORT OF THE SCHOOL DIRECTORS
University of New Hampshire



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ANNUAL REPORT

OF THE TOWN OFFICERS

OF THE TOWN OF

COLUMBIA NEW HAMPSHIRE

FOR THE
YEAR ENDING DECEMBER 31

1987



INCLUDING REPORT OF THE OFFICERS
OF COLUMBIA SCHOOL DISTRICT

M/S PRINTING AND ADVERTISING
Colebrook, New Hampshire

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TOWN OFFICERS

Office:	Term Expires:	
Selectmen	William T. Schomburg	1988
	Ray W. Placy	1989
	Milton E. Adair, Chrm.	1990
Moderator	Margaret Salls	1988
Town Clerk	Isabelle M. Parkhurst	1990
Treasurer	Barbara Killam	1990
Tax Collector	Richard W. Loiselle	1988
Supervisors	Lucille Lalande	1988
	Mabel Sims, Chrm.	1990
	Barbara Killam	1992
Trustee of Trust Funds	Arlene White	1988
Overseer of Poor	William T. Schomburg	1988
Auditors	Elizabeth Gendreau	1988
	Lucille Lalande	1988
Fire Warden	Peter Dion	1988
Civil Defense Director	William T. Schomburg	1988
Planning Board	William T. Schomburg, Secy.	1988
	Edward Poulin	1988
	Charles White, Chrm.	1989
	Dale Simpson	1989
	Clifton Cilley	1989
Board of Adjustment	William Mountain	1988
	William Adair	1988
	Peter Dion	1989
	Frederic A. Foss, Chrm.	1990
	William T. Schomburg, Sec'y	1991

WARRANT

STATE OF NEW HAMPSHIRE

The Polls Will Be Open From 12 A.M. to 6 P.M.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 8th day of March, next, at 7:00 o'clock in the evening to act upon the following subjects:

Article 1. To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2. To see if the Town will instruct its Selectmen to appoint all other Town Officers as required.

Article 3. To see if the Town will vote to raise and appropriate \$30,000.00 for Town Charges for the ensuing year.

Article 4. To see if the Town will vote to raise and appropriate \$2,500.00 for extinguishing fires in said Town.

Article 5. To see if the Town will vote to raise and appropriate \$300.00 for standby fire protection to the Town of Stratford.

Article 6. To see if the Town will vote to raise and appropriate \$990.00 to help support the operation of the Colebrook Communications Center.

Article 7. To see if the Town will vote to raise and appropriate \$500.00 to help support the services of the Upper Connecticut Valley Mental Health Service.

Article 8. To see if the Town will vote to raise and appropriate \$200.00 to help support the services of the Vershire Center.

Article 9. To see if the Town will vote to raise and appropriate \$500.00 for maintenance of Ambulance District A-1 services.

Article 10. To see if the Town will vote to raise and appropriate \$1,000.00 to the Upper Connecticut Valley Hospital Association to cover medical emergencies.

- Article 11. To see if the Town will vote to raise and appropriate \$1,500.00 for operating expenses and matching funds of the Northern Coos Community Health Association.
- Article 12. To see if the Town will vote to raise and appropriate \$1,500.00 for mowing and maintaining cemeteries.
- Article 13. To see if the Town will vote to raise and appropriate \$12,000.00 to be added to the capital reserve fund towards the revaluation of the town.
- Article 14. To see if the Town will vote to raise and appropriate \$10,000.00 to be placed in capital reserve fund for the purpose of a new tax map.
- Article 15. To see if the Town will vote to raise and appropriate \$250.00 for the North Country Council.
- Article 16. To see if the Town will vote to raise and appropriate \$4,000.00 for the support of the poor.
- Article 17. To see if the Town will vote to raise and appropriate \$365.00 for support of the Community Outreach Program.
- Article 18. To see if the Town will vote to raise and appropriate \$1,200.00 for the purpose of appraising buildings, mobile homes, land transfers, etc. to keep the Town at its present valuation.
- Article 19. To see if the Town will vote to raise and appropriate \$12,000.00 for the maintenance of summer roads and bridges.
- Article 20. To see if the Town will vote to raise and appropriate \$30,000.00 for the maintenance of winter roads.
- Article 21. To see if the Town will vote to extend its winter road maintenance past the Stoddard Road to the Smith house on the Bungy loop a distance of approximately ½ mile.
- Article 22. To see if the Town will vote to authorize the Selectmen to hire an administrative assistant to the Board of Selectmen and appropriate money for the same.
- Article 23. To see if the Town will vote to establish a conservation committee of 3-7 members and 2 alternate members in accordance with RSA 36-A. Said members to be appointed within 30 days of the annual meeting by the Selectmen, who shall also designate a temporary chairman for the purpose of calling the first meeting of the commission.

Article 24. To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the conservation fund for the purpose of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under State and Federal programs, and authorize the Selectmen to apply for and accept the State and Federal matching funds for the purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated or donated funds and State and Federal matching funds may be expended by majority vote of the conservation commission.

Article. 25. To authorize the selectmen to accept and expend \$35,759.33 (estimated) revenue from the State Highway Department (Block Grant Aid) for additional maintenance, construction and reconstruction of Class V highways.

Article 26. To see if the Town will vote to raise and appropriate \$25,078.20 to the Town of Colebrook for waste disposal.

Article 27. To see if the Town will vote to raise and appropriate \$150.00 to the Colebrook Library.

Article 28. To see if the Town will vote to dispose of septic waste by joining with other Towns, if voted and accepted at their 1988 Town Meetings.. This waste to be disposed of at the County Land, which has been offered to us at a dollar a year lease for a period of twenty years. The system has been designed and is estimated to cost \$60,000.00, which will be divided equally by the Towns that accept this venture. The dumping fee was discussed at \$50.00 per tank to maintain this system.

If this acticle is accepted, the Town will vote to raise and appropriate funds to be used for this disposal.

Article 29. To see if the Town will vote to dispose of septic waste at the Groveton septic station, which at this time has been arranged by the Selectmen for a dumping fee of \$60.00 per tank, with no limits to amounts. If some time in the future they cannot take our septic waste, they will give us ample time to make other arrangements.

If this article is accepted the Town will vote to raise and appropriate \$300.00 as a standby fee to guarantee the Town of Groveton their dumping fee.

Article 30. To see if the Town will vote to authorize the Selectmen to incur debts for temporary loans in anticipation of the taxes for the ensuing year and pay such debts out of tax money when same is received.

Article 31. To see if the Town will allow the Selectmen to apply for State or Federal Funds.

Article 32. To see if the Town will vote to authorize the Selectmen to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans for same should the need arise.

Article 33. To see if the Town will vote to authorize the Selectmen to administer or dispose of any real estate acquired by the Town through Tax Collector's Deeds.

Article 34. To see if the Town will vote to authorize the Selectmen to apply any surplus remaining in their hands at the end of the fiscal year 1987 to the defraying of Town charges and appropriations for the year 1988 in order to effect a proportionate reduction of the amount to be raised by taxes.

Article 35. To see if the Town will vote to accept the reports of agents, auditors, selectmen, and all other officers and ratify and confirm the same.

Article 36. To transact any other business which may legally come before this meeting.

Given under our hands and seals this 12th day of February, A.D., 1988.

MILTON E. ADAIR
WILLIAM SCHOMBURG
RAY W. PLACY, JR.

Selectmen of Columbia

A True Copy — Attest:

MILTON E. ADAIR
WILLIAM SCHOMBURG
RAY W. PLACY, JR.

Selectmen of Columbia

STATE OF NEW HAMPSHIRE, COOS, SS: February 12, 1988.

We, Milton E. Adair, William T. Schomburg, and Ray W. Placy, Jr., Selectmen of the Town of Columbia, hereby certify that we posted a true and attested copy of the within Warrant, at the place of meeting specified and a like copy at a public place in said Town and delivered to the Town Clerk on the same date the original Warrant.

MILTON E. ADAIR
WILLIAM SCHOMBURG
RAY W. PLACY, JR.

STATE OF NEW HAMPSHIRE, COOS, SS: February 12, 1988

Personally appeared Milton E. Adair, William T. Schomburg, and Ray W. Placy, Jr., and made oath that the above affidavit by them subscribed is true.

Before me.

ISABELLE M. PARKHURST

Notary Public

BUDGET

Item:	Estimated Revenue 1987	Actual Revenue 1987	Estimated Revenue 1988
From Local Sources:			
Resident Taxes	\$ 4,000.00	\$ 4,065.00	\$ 4,000.00
Yield Taxes	12,000.00	11,241.45	10,000.00
Land Use Change Tax	10,000.00	9,884.96	9,000.00
Interest on Del. Taxes	4,000.00	1,148.65	2,000.00
Resident Tax			
Penalties	40.00	112.00	50.00
Inventory Penalties	100.00	260.00	100.00
From State of N. H.:			
Revenue Distribution	23,733.62	25,052.82	25,000.00
Block Grant Aid	32,288.71	32,288.71	35,759.33
Reimb. Forest Fire	40.00	35.00	35.00
From Local Sources Except Taxes:			
Motor Vehicle Permit			
Fees	35,000.00	48,836.00	40,000.00
Dog License Fees	250.00	292.00	275.00
Marriage License Fees	39.00	91.00	39.00
Business Licenses,			
Permits & Fees	65.00	175.00	75.00
Interest Rec'd on			
Deposits	8,000.00	5,242.36	6,000.00
Interest Trust Funds	100.00	31.05	100.00
Income Planning Board	500.00	1,310.35	800.00
Other:			
Police Reimb.	50.00	50.00	
Welfare Reimb.		600.00	600.00
Fire Dept. Reimb.	1,900.00		1,900.00
	<hr/>	<hr/>	<hr/>
	\$132,106.33	\$140,716.35	\$135,733.33

APPROPRIATIONS

	Raised 1987	Spent 1987	Estimated 1988
Town Charges:	\$ 30,000.00	\$ 24,345.40	\$ 30,000.00
Protection of Persons and Property:			
Colebrook Fire Dept.	2,500.00	2,557.40	2,500.00
Stratford Fire Dept.	300.00	300.00	300.00
Colebrook Communi- cations Center	990.00	990.00	990.00
Health & Sanitation:			
UCV Mental Health Services	500.00	500.00	500.00
Vershire Center	200.00	200.00	200.00
UCV Hospital Assoc.	1,000.00	1,000.00	1,000.00
No. Coos Comm. Health Assoc.	1,500.00	1,500.00	1,500.00
Waste Disposal	15,000.00	17,060.00	25,078.20
Ambulance Dist. 1	500.00	500.00	500.00
Highways and Bridges:			
Town Summer Roads & Bridges	12,000.00	8,322.97	12,000.00
Town Winter Roads	30,000.00	30,329.09	30,000.00
State Block Grant Aid	32,288.71	53,763.83	35,759.33
State Block Grant Aid from 1986	21,419.38		
Libraries:			
Colebrook Library	150.00	150.00	150.00
Public Welfare:			
Town Poor	3,600.00	4,585.49	4,000.00
Community Action Outreach Program	325.00	325.00	365.00
Cemeteries:	1,000.00	1,288.72	1,500.00
Miscellaneous:			
No. Country Council Inc.	250.00	250.00	250.00
Appraisal Upkeep	900.00	2,696.00	1,200.00

Revaluation	12,000.00	12,000.00	12,000.00
Tax Map			10,000.00
	<hr/>	<hr/>	<hr/>
	166,423.09	162,663.90	169,792.53
Less Estimated Revenue			
Revenue	132,106.33	140,716.35	135,733.33
	<hr/>	<hr/>	<hr/>
Net Town Approp.	34,316.76		34,059.20
Net Actual Town			
Approp.		21,947.55	

INVOICE OF PROPERTY

Land Valuation	\$5,284,790.00	
Current Use Exemption	2,223,711.00	
	<hr/>	\$3,061,079.00
Buildings		4,121,281.00
Manufactured Homes		406,760.00
Electric Companies		200,900.00
		<hr/>
Total Valuations		\$7,730,020.00

PROPERTY TAXES RAISED

Net town Appropriations	\$ (17,510.00)
Net School Appropriations	206,083.00
County Tax Assessment	49,238.00
	<hr/>
	\$ 237,811.00
Deduct Reimbursement Business Profits Tax	16,354.00
Add War Service Tax Credits	2,700.00
Add Overlay	7,512.00
	<hr/>
	\$ 231,669.00

1987 TAX RATE

Tax Rate Per 100.00 Valuation

Municipal	\$ (1.43)
County	6.20
School Tax	25.20
	<hr/>
	\$ 29.97

FINANCIAL REPORT

Cash with Treasurer Jan. 1, 1988		\$137,874.10
Unredeemed Taxes:		
Levy of 1985	\$ 2,627.39	
Levy of 1986	3,879.97	
	<hr/>	6,507.36
Uncollected Taxes:		
Levy of 1986	1,614.93	
Levy of 1987	37,062.92	
	<hr/>	38,677.85
Total Assets		<hr/> \$183,059.31
Due School District	170,702.10	
		<hr/> \$ 12,357.21

TOWN CLERK'S REPORT

During the year ending December 31, 1987, I have recorded in this office 3 births, 7 marriages and 5 deaths. I issued 808 auto permits and 63 dog licenses.

Amounts received during year 1987 as follows:

Auto permits	\$48,836.00
Dog licenses	292.00
Filing Fees	4.00
Marriage licenses	91.00
Bad Check penalty	20.00
	<hr/>
Remitted to Treasurer	\$49,243.00

ISABELLE M. PARKHURST
Town Clerk

SCHEDULE OF TOWN EQUIPMENT

Town Hall	\$ 3,500.00
Furniture and Equipment	2,000.00
Highway Department	
Land and Garage	5,000.00
Equipment	1,500.00

SUMMARY REVENUE SHARE

Funds Available January 1, 1987	\$ 2,622.95
Interest	160.00
	<hr/>
	\$ 2,782.95
Less Expenditures:	
Town Officers Expenses	2,782.95
	<hr/>
Revenue Sharing Account Closed	

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1987

Dr.

	— Tax Sale on Account of Levies of —		
	1986	1985	1984
Balance of Unredeemed Taxes - Beginning Fiscal Year	— 0 —	\$ 5,880.76	\$ 2,020.43
Amount of Current Year Tax Sale	\$11,833.37	—0—	—0—
Interest Collected After Sale	359.87	1,194.03	893.00
Redemption Costs	95.52	56.35	22.80
Total Debits	\$12,288.76	\$ 7,131.14	\$ 2,936.23

CR.

Remittances to Treasurer During Year:

Redemptions	\$ 7,953.40	\$ 3,133.12	\$ 2,020.43
Interest & Costs Int.=	359.87	1,194.03	893.00
After Sale Costs=	95.52	56.35	22.80
Unredeemed Taxes - End of Fis. Yr.	3,879.97	2,627.39	—0—
Abatements	— 0 —	120.25	—0—
Total Credits	\$12,288.76	\$ 7,131.14	\$ 2,936.23

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1987

— DR. —

	— Levies of —	
	1987	1986
Uncollected Taxes - Beginning Fiscal Year:		
Property Taxes	—0—	\$17,613.58
Resident Taxes		440.00
Yield Taxes		1,802.00
Taxes Committed to Collector:		
Property Taxes	\$228,410.60	
Resident Taxes	4,360.00	
Yield Taxes	16,510.78	
Added Taxes:		
Property Taxes	876.09	194.90
Resident Taxes	250.00	100.00
Yield Taxes	571.98	
Yield Tax Interest:	.17	.45
Interest Collected on Delinquent Property Taxes:	I=	303.92
	C=	697.00
Penalties Collected on Resident Taxes:	50.00	34.00
TOTALS	<u>\$251,029.62</u>	<u>\$21,185.85</u>

— CR. —

	— Levies of: —	
	1987	1986
Remittances to Treasurer During Fiscal Year:		
Property Taxes	\$195,401.88	\$17,708.89
Resident Taxes	3,510.00	340.00
Yield Taxes	11,054.38	187.07

Interest Collected During Yr:

Property Taxes	Int.	303.92
	Cost	697.00
Yield Taxes		.17
		.45

Penalties on Resident Taxes:	50.00	34.00
------------------------------	-------	-------

Abatements Made During Yr:

Property Taxes	1,866.74	99.59
Resident Taxes	340.00	180.00
Yield Taxes	1,743.53	

**Uncollected Taxes - End of
Fiscal Year:**

Property Taxes	32,018.07	
Resident Taxes	760.00	20.00
Yield Taxes	4,284.85	1,614.93

TOTALS	\$251,029.62	\$21,185.85
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UNREDEEMED TAXES

As of December 31, 1986*

	1986	1985
Bennett, Aaron	\$ 59.34	\$
Cass, Jacqueline	555.36	562.30
Goodrum, Bernard	194.48	
Goodrum, Bernard & Ethel	377.62	
Leavenworth, Linda	310.47	313.76
Lewis, W.H.B.	41.11	
MacDonald, Finley & Susan	1,175.08	1,189.83
MacDonald, Susan	144.34	
McKennes, John		249.50
McKennes, John		98.07
Merrill, Hugh	Int. Only	
Noyes, Robert	654.61	
Parker, Ronald & Marie	134.14	
Sweatt, Hazen & Annette	233.42	213.93
Total Unredeemed	\$ 3,879.97	\$ 2,627.39

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"I hereby certify that the above list showing the name and amount due from each delinquent taxpayer as of December 31, 1987, on account of the tax levy of 1987, is correct to the best of my knowledge and belief."

RICHARD W. LOISELLE
Columbia Tax Collector

1987 UNCOLLECTED PROPERTY TAXES

As of December 31, 1987

Name:	Amount:
Adair, Wallace & Faith	\$ 570.93
Amari, George L.	536.07
Barzelay, Richard	44.96
Beausoleil, Henry & Georgette	135.81
Bengston, Richard & Marion	50.95
Bennett, Aaron & Margaret	449.00
Boisvert, Donald & Frances	85.41
Boynton, Steven	274.23
Boynton, Steven	326.67
Brown, Pamela J.	125.87
Burchell, Richard	2,427.57
Burchell, Richard	537.96
Burdick, Roger & Dona	37.46
Burge, Ricky & Donna	116.88
Cadwell, William	308.69
Cass, Charles	35.96
Cass, Dean G. Sr., & Dean Jr.	197.80
Cass, Jaqueline	534.96
Champagne, Yvette	64.44
Champagne, Yvette	236.76
Chapple, Conrad & Arlene	711.79
Colburn Associates, Inc.	61.44
	731.27
	25.47
Cook, Charles	1,041.46
Congdon, Robert	106.39
Darling, Peter & Joan	97.40
Depout, Robert & Diane	115.38
Desrosiers, Ricky A.	194.81
Diamond International Co.	101.90
	1,203.30
	218.78
Divney, John	103.40
Dizoglio, Gregory J.	86.91
Dupont Realty	133.37
Eastman, Robert & Claudia	594.90
Evans, Charles R.	80.92
Flanders, Clayton J.Jr. & Sally	645.74
Foss, Russell & David	18.99
Gaudette, Archie & Trueline	740.26
Goodreau, Andres & Pauline	110.89
Goodreau, Andres & Pauline	308.69
Goodrum, Bernard	175.32

Goodrum, Bernard & Ethel	371.08
Gunski, Michael D.	28.47
Hall, Addison & Diane	639.86
Hartford, Ormand & Sheila	332.67
Haynes, Albert & Erica	50.58
Hebert, Claire	192.82
Hill, Mark & Janet	877.57
Imondi, Anthony & Jeanette	319.18
Johnsen, Richard & Michelle	456.55
Kamilewicz, Edward	246.76
Keazer, Donna	61.44
Lambert, F. Paul & Arlene J.	88.41
Lavigne, Ernest	284.72
Lawton, Ronald E. & Mary Ann	91.41
Leavenworth, Linda	290.71
Leister, Vernon	108.90
Lemire, Brian J. & Victoria J.	235.26
Lewis, Darwin & Merilda	35.96
Lewis, W.H.B.	22.48
Linnell, Gary	588.36
Loiselle, Richard W.	667.72
MacDonald, Finley & Susan	1,153.30
MacDonald, Susan	137.86
Marrone, Joseph A. & Betty Lou	155.84
McCurdy, Linda H.	368.63
McKennes, John	227.77
McKennes, John &	347.65
Michard, Rene & Ruth	149.85
Mungavon, Stephen & Maryann	31.47
Nash, Edward	55.44
Nash, Edward	254.75
Noklund, Sigmund	54.96
Noyes, Randall	56.94
Noyes, Robert	633.87
Parker, Ronald & Marie	239.76
Patalano, Sandra	543.96
Patten Corp. North East	140.86
	110.89
	205.29
	187.31
	230.77
	1,134.36
Perry, Dennis & Linda	656.34
Potter, Carey	226.27
Potter, Donald	626.85
Putnam, George & Woolsey, John	286.21
Quintal, Donald J. & Judith W.	119.88
Rist, Harold	135.87

Sassen, Areeshir & Virginia	366.58
Scott, Clifton	234.72
Secret Order of Water Buffalo	118.38
Serrentino, Dean M.	65.93
Sugarbush, Inc.	55.44
	83.92
	110.89
	65.93
Sweatt, Steward & Myra	490.01
Taylor, Timothy	523.99
Uhey, Victoria	151.35
Villa Vista Realty Trust	55.44
Watson, Fred	197.80
Wiljanen, Walter A.	326.67
	<hr/>
TOTAL	\$32,018.07

"I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1987, on account of the tax levy of 1987, is correct to the best of my knowledge and belief."

RICHARD W. LOISELLE
Columbia Tax Collector

1987 UNCOLLECTED RESIDENT TAXES

As of December 31, 1987

Arsenault, Auora	Linnell, Gary
Barron, Ruby	Linnell, Louise
Belanger, Noel	MacLeod, Melinda
Bennett, Aaron	Maker, Frank
Bennett, Margaret	Maker, Sheila
Brady, Aaron W.	McCurdy, Linda
Brady, Richard	McKennes, John
Brady, Ruth	Noyes, Edward
Brooks, Lawrence	Noyes, Robert A.
Brooks, Warren	Parker, Angela
Brown, Pamela	Parker, Beverly
Butler, Eva	Parker, Leonard
Burler, William	Parker, Richmond
Cass, Daniel	Parker, Timothy
Chrisomalis, Steve	Peterson, Chris
Corriveau, Bertha	Peterson, Eric P.
Corriveau, Laval	Phillips, Nancy
Corriveau, Peter	Placy, Christopher
Dupont, Clifford	Poulin, Lisa
Gadwah, Jill	Poulin, Stephen
Garron, George	Reynolds, John
Garron, Rita	Reynolds, Marlene
Gray, Austin	Smith, Elmira
Haley, Julie	Smith, Gordon
Hamel, Roland	Stevens, Shirley B.
Hand, Jon	Sweatt, Annette
Hand, Sandra	Sweatt, Hazen
Hanks, Freeman	Sweatt, Jody
Harlow, Henry	Sweatt, Stewart Jr.
Hartford, Sheila	Sweatt, Tammy
Haynes, Kathy	Sweeney, Ava
Hebert, Claire	Sweeney, Daniel
Hebert, Susan	Tilton, Richard
Holtz, Bernice	Washburn, Monique
Johnson, Leonard	Washburn, Wilfred
Johnson, Peter	Wheeler, Harry
Lacroix, Barbara	Young, Charles
Lacroix, Michael	
Leavenworth, Linda	
	<hr/>
	TOTAL 76 @ \$10 = \$760.00

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RICHARD W. LOISELLE
Columbia Tax Collector

1986 UNCOLLECTED YIELD TAXES

As of December 31, 1987*

Parker, Leonard	\$ 833.56
Parker, Leonard	781.37
	<hr/>
Totals	\$ 1,614.93

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RICHARD W. LOISELLE
Columbia Tax Collector

1987 UNCOLLECTED YIELD TAXES

As of December 31, 1987*

Dupont, Roland	\$ 31.08
Nash, Edward	737.12
Parker, Leonard	32.87
Quay, Robert	473.78
Flanders, Clayton	90.00
Harradine, Stu	1,465.00
Lemieux, Hercules	285.00
Nash, Edward	1,170.00
	<hr/>
Totals	\$ 4,284.85

*Payments made after December 31, 1987 will not be reflected in this report. They will be reflected in the 1988 Annual Report.

"I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1987, on account of the tax levy of 1987, is correct to the best of my knowledge and belief."

RICHARD W. LOISELLE
Columbia Tax Collector

TREASURER'S REPORT

Town Savings and Checking Account:

Balance on hand, Jan. 1, 1987	\$186,654.31
Received from all sources	463,334.52
	<hr/>
	\$649,988.83
Less Selectmen's payments	512,114.73
	<hr/>
	\$137,874.10

Revenue Sharing:

Balance on hand Jan. 1, 1987	\$ 2,622.95	
Interest earned	160.00	
	<hr/>	
	\$ 2,782.95	
Less Selectmen's payments	2,782.95	
	<hr/>	
		- 0 -
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		\$137,874.10

Balance on Hand, Jan 1, 1988
(All Accounts)

Money Market Account	\$137,869.44
Checking Account	4.66
	<hr/>
	\$137,874.10

BARBARA KILLAM
Treasurer

SELECTMEN'S REPORT

SELECTMEN'S RECEIPTS

State of New Hampshire:	
Block Grant Aid	\$ 31,342.63
Supplemental	946.08
Revenue Distribution	25,052.82
Forest Fire Reimbursement	31.05
Tax Collector	245,123.28
Town Clerk	49,130.00
Trustee of Trust Funds	31.05
Planning Board	1,310.35
Business Licenses, Permits & Fees	171.00
Interest on Savings	5,242.36
Deposits on Real Estate Taxes	1,148.65
Police Reimbursement	50.00
Welfare Reimbursement	600.00
Lein Reimbursement	806.72
Fire Insurance on Town Hall	1,900.00
Current Use Penalty	9,884.96
Insurance Adjustment Reimbursement	658.00
Temporary Loan	90,000.00
	<hr/>
	\$463,494.52
Revenue Sharing	2,622.95
	<hr/>
	\$466,117.47

SUMMARY OF PAYMENTS

	Revenue Share Checking	Town Checking
Town Charges:		
Officers' Salaries	\$	\$ 7,300.00
Officers' Expenses	2,782.95	10,872.41
Election & Registration		150.00
Town Buildings		1,632.84
Police		253.50
Insurance		1,353.70
Protection of Persons and Property:		
Fire Wardens		107.29
Colebrook Fire Department		2,557.40
Stratford Fire Department		300.00
Colebrook Communications Center		990.00
Health and Sanitation:		
Health		3,700.00
Waste Disposal		17,060.00
Septic Tank Disposal		4,000.00
Highways and Bridges:		
Town Summer Maintenance		8,322.97
Town Winter Maintenance		30,329.09
State Block Grant Aid		53,763.83
Library:		
Colebrook Library		150.00
Public Welfare:		
Public Welfare		4,585.49
Cemeteries:		1,288.72
Payments to Other Government Divisions:		
Treasurer State of N.H.		203.00
Treasurer Coos County		49,238.00
School District		192,517.90

Miscellaneous:

Regional Associations	625.00
Dogs	85.00
Refunds	4,582.13
Real Estate Appraisals	2,696.00
Reappraisal	12,000.00
Pre-paid Property Taxes	1,148.65
Tax Collectors Reimbursement Exp.	792.90
Tax Sale	11,833.37
Temporary Loan	90,458.49
	<hr/>
	\$ 2,782.95
	\$512,114.73

Town Checking	\$512,114.73
Revenue Sharing	2,782.95
	<hr/>
	\$514,897.68

DETAILED STATEMENT OF PAYMENTS

GENERAL GOVERNMENT – TOWN CHARGES

Officers' Salaries:

Milton E. Adair, Chrm., Selectmen	\$ 800.00
William Schomburg, Selectman	800.00
Ray W. Placy, Selectman	800.00
Richard W. Loisel, Tax Collector	850.00
Isabelle Parkhurst, Town Clerk	1,300.00
Barbara Killam, Treasurer	500.00
Milton E. Adair, Yield Tax Asses.	100.00
William Schomburg, Overseer of Poor	100.00
Isabelle Parkhurst, Deputy Tax Collector	100.00
Mable Sims, Supervisor	70.00
Lucille Lalande, Supervisor	110.00
Madaline Parkhurst, Supervisor	25.00
Barbara Killam, Supervisor	20.00
Isabelle Parkhurst, Town Meeting	50.00
Elizabeth Gendreau, Auditor	200.00
Lucille Lalande, Auditor	200.00
Margaret Salls, Moderator	50.00
William Schomburg, Planning Board	350.00
Charles White, Chrm., Planning Board	250.00
Edward Poulin, Planning Board	200.00
Dale Simpson, Planning Board	200.00
Clifton Cilly, Planning Board	200.00
Arlene White, Trustee of Trust Funds	25.00
	<hr/>
	\$ 7,300.00

Officers' Expenses:

N. H. Resource Assoc., Per Capita Tax	\$ 50.00
N. H. Assoc. of Assessors, Dues	20.00
N. H. Municipal Assoc., Dues	410.00
N. H. City and Town Clerks Assoc., Dues	12.00
Columbia Planning Board, Petty Cash	50.00
Peter Dion, Fire Warden Expenses	5.25
Milton E. Adair, Postage	155.76
Quill Corp., Supplies	59.14
Lorin, Short & Harmon, Supplies	12.00
Wheeler & Clark, Dog Tags	27.82
Laurice Berry, Postage	20.00
Real Data Corp., Reports	118.00
Colebrook Office Supply, Supplies	91.50
Laurice Berry, Tax Collector Expenses	46.00
News & Sentinel, Ads & Notices	72.35

Caledonian Record, Notice	16.00
A. D. Davis, Bond	301.00
Isabelle Parkhurst, Town Clerk Expenses	1,445.08
Richard W. Loiselle, Tax Collector Exp.	176.61
Colebrook Computer, Warrant Tax Bills and Labels	428.90
Milton E. Adair, Clerical, 586 hrs. @ 8.00 = \$4,688.00 — Town Checking	1,905.05
Revenue Sharing	2,782.95
Milton E. Adair, Selectman Expenses	328.23
William Schomburg, Selectman Expenses	191.50
Ray W. Placy, Selectman Expenses	56.00
Barbara Killam, Treasurer Expenses	14.56
Isabelle Parkhurst, Convention & Supplies	276.84
Richard W. Loiselle, Resident Taxes	135.00
Lew Wallace, Trust Fund Interest	54.61
Vickie Bunnell, Attorney	150.00
Treasurer, State of N. H.	154.46
M/S Printing, Town Reports & Ballots	984.38
Registry of Deeds	82.92
U. S. Post Office, Box Rent & Stamps	77.00
Coos Auto Supply, Ice Melt	7.50
Milton E. Adair, Stamps for Tax Collector	154.00

\$10,872.41

Town Checking	\$ 8,089.46
Revenue Sharing	2,782.95

\$10,872.41

Election & Registration:

Theresa Perry, Ballot Clerk	\$ 40.00
Roberta Rainville, Ballot Clerk	40.00
School District No. 7, Ballots	10.00
Kenneth Parkhurst, Heater, Fuel & Labor	60.00
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	\$ 150.00

Town Buildings:

Public Service Co. of N.H., lights & heat	\$ 864.70
New England Telephone	481.69
A. T. & T., Telephone	27.20
Quill Corp., Two calculators	159.61
L. Parkhurst & Sons, Material	4.41
Coos Auto Supply, Three fire extinguishers	95.23
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	\$ 1,632.84

Police:

Milton E. Adair, Two calls East Columbia	\$ 53.50
Colebrook Police Dept., Blessing of Bikes	150.00
Town of Colebrook	50.00
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	\$ 253.50

Insurance:

Marshall & Kent, Fire, Liability Ins.	\$ 1,106.70
Illinois National Ins. Co., Workmen's Comp.	247.00
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	\$ 1,353.70

PROTECTION OF PERSONS AND PROPERTY:**Fires:**

Colebrook Fire Department	
George Grant, Chimney	\$ 398.14
Ken Grimes, Chimney	387.25
Town Hall, Structure	487.01
Columbia Motors, Car	380.00
Ronald Beloin, Chimney	331.00
Gail Mitchell, stove	283.00
Frederick MacDonald, Chimney	291.00
	<hr/>
	\$ 2,557.40
Town of Stratford, Stand by	300.00
Dan Ouemette, Fire Warden	1.50
Peter Dion, Fire Warden	105.79
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	\$ 2,964.69
 Colebrook Communications Center	 \$ 990.00

Health:

U.C.V. Hospital	\$ 1,000.00
Ambulance District A-1	500.00
U.C.V. Mental Health Service	500.00
No. Coos Community Health Assoc.	1,500.00
Vershire Center	200.00
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	\$ 3,700.00

Sanitation:

Waste Disposal, Town of Colebrook	\$17,060.00
County of Coos, Septic System Dumping Station	4,000.00
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	\$21,060.00

HIGHWAYS AND BRIDGES**Town Maintenance: Summer**

Sheldon Gray Const., Trucks & Gravel	\$ 1,040.00
Sheldon Gray Const., Cold Patching, Truck & Labor	1,242.00
Sheldon Gray Const., Wash Out Merridan Hill	560.00
P. A. Hicks, Chloride	14.72
Washburn Lumber Co., Grading	2,262.50
Washburn Lumber Co., Bulldozing	1,737.50
Arthur Gould, Labor	12.00
William Lynch, Labor	12.00
Ray Placy, Labor	528.00
Frederick Peterson, Backhoe	55.00
Nugent Motor Co., Rock Rake	60.00
Gordon Smith, Backhoe, Ditching & Bridges	658.00
Milton E. Adair, Labor	56.00
Town of Colebrook, Culvert	85.25
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	\$ 8,322.97

Town Maintenance: Winter

Sheldon Gray Const., Extra Plowing	\$ 85.00
Sheldon Gray Const., Contract Plowing	22,920.00
George Chapple, Plowing	150.00
Charles White, Contract Plowing	6,000.00
Charles White, Extra Plowing & Sanding	470.00
Gargel Salt East, Chloride	704.09
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	\$30,329.09

State Block Grant Aid:

Pike Industries Inc., Cold Patch & Laying Hot Top	\$37,052.43
Frederick Peterson, Backhoe, Welder & Truck, Bridges	1,105.00
Robert Brooks, Compressor, Jack Hammer & Painting Bridges	614.00
Lawrence Sangravco, Concrete	221.00

Isaacson Steel, Inc., Bridge Steel	2,154.40
Charles White, Winter Sand	12,000.00
Milton E. Adair, Labor on Bridges	617.00

\$53,763.83

LIBRARY

Colebrook Library	\$ 150.00
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PUBLIC WELFARE:

Lake Shore Hospital	\$ 2,965.88
Jenkins Funeral Home	800.00
Ingram & Ingram	286.00
Public Service of N.H.	243.61
Jack Plunkett	290.00

\$ 4,585.49

CEMETERIES

Sears Roebuck & Co., Fencing	\$ 256.72
Frederick Peterson, Backhoe	150.00
L. Parkhurst & Sons, Mortar Mix	12.00
Brooks Sweeping, Mowing	600.00
Jackie Cass, Mowing	270.00

\$ 1,288.72

DOGS

Crabapple Downs Kennel, Boarding dogs	\$ 85.00
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PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

State and County:

Treasurer, State of N. H.	
Marriage License Fees	\$ 91.00
Dog License Fees	38.00
Work Shop, Richard W. Loisel	74.00
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	\$ 203.00

Treasurer, Coos County County Tax	49,238.00
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School District:

Barbara Killam, School Treasurer	192,517.90
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MISCELLANEOUS

Regional Associations:

Tri County Community Action	\$ 325.00
North Country Council	300.00
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	\$ 625.00

Refunds:

Dorothy & Ken Davis, C. U. Exemption	\$ 178.32
James & Barbara Lawrence, Vet. Exempt.	50.00
Austin Gray, Overcharge	6.00
Vickie Hunt, Resident Tax	10.00
Champion International Corp., C. U. Exemption (1986)	4,337.81
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	\$ 4,582.13

Real Estate Appraisals:

Louis H. Jolin (1987)	\$ 1,940.00
(1988)	756.00
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	\$ 2,696.00

Capital Reserve Fund, Reappraising	\$12,000.00
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Prepaid Property Taxes, Richard W. Loiselle	1,148.65
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Tax Collectors Reimbursable Expenses	
Laurice Berry, Tax Collector	792.90
Laurice Berry, Tax Sale	11,833.37

Temporary Loan:

First N. H. White Mountain Bank	90,458.49
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AUDITORS' REPORT

We have examined the books of the Town Clerk, Treasurer, Tax Collector, Trustee of the Trust Funds, the Planning Board, and the Selectmen. We find them to be in order and correct to the best of our knowledge and ability except for the item regarding the deposit by the selectmen to the treasurer in the total amount of \$9,884.96 for land use change tax. We wish to report on this particular item by making the following notations:

(1) The proper channel was not used for the purpose of billing and collecting these taxes. The proper procedure for the collection of taxes is for a warrant to be issued by the selectmen to the tax collector. In the case of the land use change tax, a specific form must be filled out by the selectmen and given to the tax collector, (per R.S.A. 79-A:7 (II) (a) (b) (c). This form includes the following information: The name and address of the tax collector to whom payments are to be sent, the assessment of land and the tax due, the billing and due date of the tax bill, the signatures of the selectmen, the name of the landowner to whom the bill should be sent, and any other pertinent information. After the bill has been paid in full, a copy of this form is to be sent to the Register of Deeds by the tax collector for in the event of uncollected taxes, a tax lien may be attached to the property. These forms were not filled out by the selectmen and given to the tax collector, therefore the proper procedure was not carried out, to the best of our knowledge.

(2) Without this information, the auditors are not able to verify whether or not the proper amount of taxes were billed and collected, or if all the taxes due to the town of Columbia for this land use change tax has been properly assessed for 1987. It is the auditor's duty to determine if all taxes due to the town have been properly billed and collected and we can only assume

that the above mentioned figure is the entire sum that the town was entitled to for the year 1987. There is no information for billing dates or any interest collected, if necessary.

(3) Lastly, and maybe more importantly, the law states that the only people legally authorized to collect taxes are the tax collector and the deputy tax collector. We have noted where taxes were collected by a selectman and we wish to make special note of this in our report. Selectmen are not authorized or bonded to collect taxes of any kind, and any collections made by a selectman are made improperly.

February 2, 1988

LUCILLE LALANDE
LAURICE P. BERRY
PATTY HART

Auditors, Town of Columbia

SELECTMEN'S REPLY

I think it is proper here that we, the Selectmen, defend ourselves as to Auditor Laurice Berry's statements in the auditor's report. We were called by the Revenue Administration from Concord on this, in regards to her report. We supposed that the penalty on land use was a penalty and not a tax. Therefore no one was billed and the checks were sent to the Selectmen's office by the realtors' offices that sold this land at ten percent of the selling price. As for interest, these penalties were paid when the land was sold, so no interest had to be collected. All amounts were paid by check and those checks were turned over to the Treasurer.

We are sorry that this was printed against us, but as far as we know, we did not break any regulations.

Milton E. Adair
William Schomburg
Ray W. Placy

Selectmen of Columbia

PLANNING BOARD REPORT

FINANCIAL REPORT

Receipts:

Balance Petty Cash	\$ 50.00
From 41 approved applications for building permits at \$5.00 each	205.00
From 11 approved applications for subdivisions	1,250.00
	<hr/>
	\$ 1,505.00

Expenses:

U. S. Postage	\$ 134.90
News & Sentinel	29.75
Refund	30.00
	<hr/>
	\$ 194.65
Balance on hand at close of 1987	\$ 1,310.35
Remitted to Town Treasurer	1,310.35

BUILDING PERMITS REPORT

Residential Structures:

Permanent Residences:

Frame or Modular Construction	2
Additions or Alterations	6
Mobile Homes	4

Seasonal Residences:

Camps	8
Temporary location of Camper Trailer	2

Non-Residential Structures:

Garage	10
Barn	1
Addition to Barn	1
Sign	2
Screenhouse	2
Sunroom	1
Sundeck	1
Porch	1
	<hr/>
	41

WILLIAM SCHOMBURG
Secretary, Columbia Planning

REPORT OF THE TRUSTEE OF THE TRUST FUNDS

OF THE TOWN OF COLUMBIA, N. H. ON DECEMBER 31, 1987

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning Year	Principal: New Funds Created	Balance End Year	Income During Year: Amount	Income Expended During Year	Balance End Year
3/27/33	Ellen Cleaveland	Care of Cemetery Lot	Farm, & Trad. Bank Acct. No. 300096-6	\$ 100.00	\$	\$ 100.00	\$ 5.43	\$ 5.43	\$
9/30/46	Henry Forristall	Care of Cemetery Lot	First Colebrook Bank Acct. No. 204-897-3	200.00		200.00	10.86	10.86	
8/29/35	Mrs. Warren Marshall	Care of Cemetery Lot	Farm, & Trad. Bank Acct. No. 300-123-7	75.00		75.00	4.06	4.06	
3/4/46	Mary A. Walker	Care of Cemetery Lot	Farm, & Trad. Bank Acct. No. 300289-6	400.00		400.00	21.66	21.66	
2/6/58	Thomas Wallace	Care of Cemetery Lot	First Colebrook Bank Acct. No. 205-057-9	1,000.00		1,000.00	54.61	54.61	
12/3/86	Town of Columbia	Reevaluation	First NH-White Mt. Bank, Cert. D #318884	8,046.64		8,046.64	611.55		611.55
4-14-87	Town of Columbia	Reevaluation	First NH-White Mt. Bank, Cert. D #31-9227		12,000.00	12,000.00	623.11		623.11
				\$9,821.64	\$12,000.00	\$21,821.64	\$1,331.28	\$ 96.62	\$1,234.66

1986 - 1987

Report of
COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Margaret Salls

CLERK

Barbara Killam

TREASURER

Barbara Killam

AUDITORS

Lucille Lalande

Lori Berry

SCHOOL BOARD

LaVerna Cass, Chairman
K. Scott Berry
Edward A. Poulin

Term Expires 1990
Term Expires 1988
Term Expires 1989

SUPERINTENDENT OF SCHOOLS

Paul F. Allen

BUSINESS ADMINISTRATOR

Perley E. Davis

COLUMBIA SCHOOL DISTRICT
W A R R A N T
The State of New Hampshire

To the Inhabitants of the School District in the Town of Columbia qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 8th day of March, 1988, immediately following Town Meeting, to act upon the following subjects: (Polls will be open from 12:00 noon to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).
2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the district.
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the District will vote to authorize the School Board to include in the S A U #7 budget the position of Coordinator of Special Services and Secretary per RSA 189:47-a; to be effective July 1, 1989.
5. To see if the District will vote to authorize the School Board to include in the S A U #7 budget the position of School Psychologist, per RSA 189:47-a; to be effective July 1, 1989.
6. To see if the District will vote to adopt the provisions of RSA 198:20-b to authorize the school board to apply for, accept, and expend, without further action by the school district meeting, money from any source which becomes available during the fiscal year; provided further that:
 - I. Such money shall be used for legal purposes for which a School District may appropriate money.
 - II. The school board shall be required to hold a prior public hearing on any action to be taken regarding expenditures of such money.
 - III. Such action shall not require the expenditures of other School District funds, and shall
 - IV. Be exempt from all provisions of RSA 32 relative to limitation and expenditure of school district moneys.

7. To see if the District will vote to authorize the School Board to make application for and to accept, on behalf of the District, any or all grants for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire and/or the United States.
8. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries of School District Officials and Agents, and for the payment of the statutory obligations of the District.
9. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia this 12th day of February, 1988.

LAVERNA CASS, Chairman
EDWARD A. POULIN
K. SCOTT BERRY

A true copy of warrant - attest:
LAVERNA CASS, Chairman
EDWARD A. POULIN
K. SCOTT BERRY

PROCEEDINGS OF SCHOOL DISTRICT MEETING

March 10, 1987

The School District of Columbia

County of Coos

State of New Hampshire

The Columbia School District Meeting was called to order by Moderator, Margaret Salls at 8:15 p.m.

Article 1 Results of the Columbia School District election held earlier in the day were read as follows:

School Moderator	Margaret Salls
School Clerk	Barbara Killam
School Auditors	Lucille Lalande
	Lori Berry
School Board (3 yrs)	LaVerna Cass
School Treasurer	Barbara Killam

Article 2 Vicki Bunnell made the motion to accept the reports of Agents, Auditors, Committees or Officers. David Killam seconded the motion which then carried.

Article 3 Milton Adair made the motion that the School Board be authorized to make application for and to accept, on behalf of the District, any or all grants for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire and/or the United States. David Killam seconded the motion and the vote was in the affirmative.

Article 4 Mary Lou Placy made and James Lawrence seconded the motion that the District raise and appropriate the sum of \$489,275.00 for the support of schools, for the payment of salaries of School District Officials and Agents, and for the payment of the statutory obligations of the District. Mark Hill raised questions as to the relative cost of our present area agreement as compared to the cost of buying into the Colebrook School system. Perley Davis, Business Administrator, spoke to the issue giving comparative costs from several surrounding towns in the District and discussion ensued culminating in an affirmative vote on the original motion as presented.

There being no further business, Milton Adair moved to adjourn. Isabelle Parkhurst seconded and the meeting was adjourned at 8:45 p.m.

Respectfully submitted,

Barbara Killam
School Clerk

SUPERINTENDENT'S REPORT

There has been a great deal of discussion and publicity pertaining to Minimum Standards for our schools. To meet some of these standards at the high school level the curriculum has had to expand significantly in the past few years.

An approved high school must now offer, as a minimum, the following units of credit (1 unit is equivalent to a full year of course work):

Arts Education (3 units) At least one must be in visual arts and one in music.

Business Education (5 units) Three units in business communication, one in maintaining numerical records, and one unit in basic business and economic education.

Career Education Must be integrated within applicable course offerings.

Computer Education (1/2 unit) This consists of awareness, operation, and programming.

Consumer and Homemaking Education (3 units) Areas of study must include Food and Nutrition, Human Growth and Child Care, Clothing and Textiles, Parenthood Education, Family Living, and Housing.

Driver Education (1/4 unit) 30 hours of classroom instruction and 8 hours of driving.

English Language Arts (6 units) Four units required of all students; two elective units.

Foreign Language (5 units) A three year sequence of one language and a two year sequence of another.

Industrial Arts (4 units) At least one unit from each of the following areas: Energy and Power, Materials and Process Technology, and Visual Communication Technology.

Mathematics (6 units) A sequence of four units for college bound students and a two year sequence for other students.

Physical Education (2 units) Body dynamics, dance, group games, individual sports, outdoor activities, gymnastics, and team sports.

Safety Education Must be integrated within the other course offerings.

Science Education (5 units) Physical Science, Biology, Chemistry, Physics, Earth Science, or Advanced Science.

Social Studies (5 Units) One unit of United States and New Hampshire History and Government: Three units of economics, geography, and world history; one unit from psychology, sociology, anthropology, political science, and philosophy.

Because all districts in S A U #7 are either sending districts or receiving districts, it is noteworthy that RSA 194:23-e states, "In order to be entitled to accept tuition students, a public high school must be approved by the state board of education."

Beginning with the Class of 1989, a graduate must successfully complete a minimum of 19 3/4 units from the 45 units offered as follows:

Art 1/2; Computers 1/2; English 4; Math 2; Science 2 (1 physical, 1 biological); Social Studies 2 1/2; Physical Education 1; Health Education 1/4; 3 units from at least two of the following areas: Art, Foreign Language, Practical Arts, or Vocational Education; 4 units from other electives.

School programs must also offer extra-curricular activities plus the necessary support services such as administration, guidance, special education, nurse, library, school lunch, and custodial services.

Looking at existing facilities it is clear that, overall, student enrollments do not present an immediate problem. However, to accommodate the required programs makes it necessary to refurbish areas in existing facilities and also to expand. Our schools also must become accessible to the handicapped.

These issues are now being discussed and analyzed by educators and board members. The problems will not disappear and must be addressed. Necessary improvements must be made and they will cost money. School boards have spent many hours studying options and will present their best recommendations for cost effectiveness, yet also what they consider best for educating youngsters on a long range basis.

Final decisions will rest with all of us, as voters. We must stay informed, participate, and vote whenever possible.

Respectfully submitted, |

Paul F. Allen
Superintendent of Schools

COORDINATOR OF SPECIAL SERVICES

There were approximately 100 students in special education throughout S A U #7 during the 1986-1987 school year. With very few exceptions, these students were placed within programs in local schools.

Two staff members are working toward certification in special education under a program set up by the State Department - Pool Expansion Plan (P E P). While there is a general teacher shortage, the shortage in special education is at a critical level nationally. School districts in S A U #7 are fortunate to have all positions filled and two individuals dedicated enough to special education to seek appropriate certification to continue in this field.

A Preschool Parent Advisory Committee has been set up. The purpose of this Committee is to meet four times a year with school personnel and all parents of preschool special education students to review special education laws and local processes and procedures. In time, this Advisory Committee should consist of parents of special education students at any grade level. Participation in this committee has provided for better understanding and more positive interaction between home and school.

The tutorial program for vocationally disadvantaged students has been re-established. Students who qualify for and participate in this program have benefited greatly.

The special services program within S A U #7 is one in which I have been able to take great pride because of the dedication of staff members and commitment of school board members. Most importantly, is the educational benefit received by our special education students because of this dedication and commitment.

Respectfully submitted,

Norma G. Chenevert
Coordinator of Special Services

GUIDANCE COUNSELOR'S REPORT

The Guidance Department at Colebrook Academy experienced another solid year. The senior class was a pleasure to work with and nearly seventy percent decided to pursue some form of post-secondary education. The services of Educational Talent Search were extended to reach into the Sophomore and Junior classes to hopefully encourage more students in those classes to consider further education.

Having received the results of the state testing for grades four, eight and ten, the decision was made to use the same tests the state uses (Test of Cognitive Skills and California Achievement Test) for all grades in order to provide consistency in the testing program.

I represented Colebrook in the North Country Collaborative for the Gifted and Talented. As a result we were able to offer several workshops for teachers and an opportunity for some seniors and juniors to take college level courses.

A career exploration program was developed for the eighth grade, as well as a component to be integrated into the ninth grade. I was able to spend more time at the Junior High than in the past which resulted in more personal contact with students. Along this line, I would certainly support strongly any consideration the town might give to establishing a Junior High/Elementary guidance position. From my experience, I can see a real need that is not being addressed.

Scheduling at CA has become more and more time consuming as we struggle to compile a master schedule to meet the state requirements. In addition, there have been many inquiries in regard to initiating a "C" track in English and History. Presently we are exploring some of the possibilities and some of the problems.

Materials in the Guidance Office remain up-to-date, relevant, and accessible. We have added some computer software that will serve as a resource in career exploration and in the college search.

As the years go by, it becomes more and more apparent that Guidance could use some clerical help. Many professional hours a week are consumed by clerical duties.

Respectfully submitted

Alice M. Tunny
Guidance Counselor

SCHOOL HEALTH REPORT

The school nurse is the staff member most responsible for protecting and promoting the health of all students. The goal of the school nurse is to maximize each child's potential to learn and to grow by providing the best possible health care. Our new comprehensive school health program established this year by our school physican, Dr. David Goodman, has greatly helped in meeting this goal. It follows the recommendations of the Academy of Pediatrics and the program was adopted by the local school board.

One of the more noticable changes has been the policy for sports physicals. These will now be done every three years in grades 4-7-10 and for students participating for the first time. A yearly questionnaire must be completed by each student with the help of the parents/guardians. If a health problem is noted, a physical may be required or a note from the attending physican giving the student permission to participate. The physicals will be done by appointment with a \$10 fee at our local health clinic (ISPA) which provides more privacy for the student, or may be done privately if preferred. Parents are asked to accompany their child.

We have continued with our screening procedures with more and better guidelines. Namely: vision, hearing, height, weight, blood pressure and scoliosis (curvature of the spine).

Again this year, the required health education course was part of the school health program. Many students are now qualified to do first aid and CPR. The Family Life Education was also included in the health classes and I would personally like to thank Valerie Herres for all her help with this.

As in the past, we have taken advantage of the assistance available to us from state and local agencies.

In closing, I would like to thank the parents of this community for their involvement and support, as well as school personnel. Also, I would again like to extend an invitation to parents to call or visit the nurse's office any time the need arises.

Respectively submitted,

Sarah Jane Cummings
School Nurse

COLEBROOK/COLUMBIA CHAPTER I REPORT

Chapter I reading activities were presented to 64 participants in Grades 1-4 through eclectic approaches designed to help each child build a backlog of success experiences needed to sustain individual reading skills as the child works toward full participation in the regular instructional program.

Reinforcement activities designed to provide practice in applying teacher-taught skills were supervised by two teacher-aides.

Evaluation data based upon testing conducted in September and again in May indicated:

Number of Students per grade		Mean Pre-Post NCE Change	NCE Change			
			0-7		Greater than 7	
			#	%	#	%
Gr. 1	19	34			19	100
Gr. 2	19	17	1	5	18	95
Gr. 3	12	39			12	100
Gr. 4	14	22	1	7	13	93
Total:	64					
Project Mean Gain		<u>27</u>	<u>3</u>		<u>97</u>	

In April the staff participated in a statewide Chapter I Sharing Conference held in Manchester.

Each spring the children become actively involved with creative reading activities that result in a public presentation. This year they prepared a musical production of their original fairytale entitled: "Fanny".

Due to a reduction in Chapter I grant appropriations, it was necessary to decrease each teacher-aide's working day by 1 1/2 hours. Projected basic grant appropriation figures for next year indicate that there will be further decreases.

I would like to take this opportunity to thank the Chapter I participants and everyone else who contributed toward making this a very rewarding and successful Chapter I reading program.

Respectfully submitted,

Rosalie Hawes
Chapter I Project Manager

COLEBROOK BUILDING COMMITTEE REPORT

Over forty individuals volunteered their time and energy to serve on committees to investigate the education and facility requirements of the Colebrook School District. Final recommendation reports were made to the Colebrook School Board in July and are on file at the S A U #7 office.

One of the recommendations stemming from the investigating committees was for the Board to seek purchase option on the Elsie Cobb property, formerly the Steven's property, on Academy Street. Communications between Mrs. Cobb and the Board resulted in the district receiving the opportunity to buy the property. A Special School District Meeting was called for November 17, 1987, at which the people authorized the purchase of the property and raised the monies for such. This and the acquisition of the Caron property have substantially changed the land area available at the Colebrook Academy site.

Doug Brown, State Consultant on Buildings and Finance, has met with the Colebrook School Board to advise the district and has submitted a report on our school utilization and facility needs.

In August, Donald Sumner, our school architect for many years, informed us that he would no longer be available for district work. The search for another architectural firm ended January 28, 1988, when the Board unanimously voted to contract Architects Planning Team. We are looking forward to working with Mr. Rudolph Houk and Mr. David Buffum to find a workable solution to the district's needs.

Respectfully submitted,

Robert Keazer,
Colebrook School Board Chairman

FINANCIAL REPORT

1986 - 1987

BALANCE SHEET

June 30, 1987

ASSETS:

Current Assets

Cash In Bank	\$ 20,998.70
Intergovernmental Receivables	465.00

Total Current Assets	\$21,463.70

TOTAL ASSETS	\$21,463.70
	=====

LIABILITIES AND FUND EQUITY:

Current Liabilities

Accounts Payable	1,210.69

Total Current Liabilites	1,210.69
--------------------------	----------

Fund Equity

Unreserved Fund Balance	20,253.01

Total Fund Equity	20,253.01

TOTAL LIABILITIES AND FUND EQUITY	\$21,463.70
	=====

STATEMENT OF REVENUES

1986 - 1987

Revenue from Local Sources:

Current Appropriations	\$ 212,137.00
Earnings on Investment	2,637.34
Other Local Revenue	4.00

Total Local Revenue	\$ 214,778.34
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Revenue from State Sources:

State of N. H. - Foundation Aid	163,566.56
State of N. H. - Transportation	1,350.00

Total State Revenue	\$ 164,916.56

TOTAL REVENUE FROM ALL SOURCES	\$ 379,694.90
	=====

DETAILED STATEMENT OF EXPENDITURES

1986 - 1987

	ELEMENTARY	HIGH SCHOOL
INSTRUCTION		
<u>Regular Education Program</u>		
Tuition - In State:		
Colebrook School District	\$ 213,764.19	\$122,101.95
<u>Special Education Program</u>		
Pupil Services:		
School Administrative Unit #7	2,678.99	1,763.00
Woods, Lisa		360.00
	-----	-----
	2,678.99	2,123.00
Tuition - In State:		
Berlin School Department		412.68
Tuition - Private:		
Colebrook School District	664.00	
Travel:		
Chenevert, Norma	27.43	18.28
SUPPORT SERVICES		
<u>Psychological Services</u>		
Pupil Services:		
School Administrative Unit #7	346.80	231.20
<u>Speech Pathology</u>		
Pupil Services:		
Joos, Pauline	2,100.00	

	ELEMENTARY	HIGH SCHOOL
<u>Other Support Services</u>		
<u>Pupil Services:</u>		
Colebrook School District	148.00	
Montplaisir, Monty		78.30
North Country Education Service		148.00
	-----	-----
	148.00	226.30
 <u>School Board Services</u>		
<u>Salaries:</u>		
Berry, K. Scott	120.00	80.00
Gendreau, Elizabeth	25.00	
Cass, LaVerna	120.00	80.00
Killam, Barbara	90.00	60.00
Lalande, Lucille		25.00
Poulin, Edward	120.00	80.00
Salls, Margaret	15.00	10.00
	-----	-----
	490.00	335.00
 <u>Board of Education Services:</u>		
<u>Liability Insurance:</u>		
G. J. Pacey	788.40	525.60
<u>Fidelity Bond Premiums:</u>		
Stevens, George M. & Son Co.	30.00	20.00
<u>Advertising:</u>		
News & Sentinel	22.05	33.50
<u>Dues & Fees:</u>		
N. H. School Boards Assoc.	193.40	128.93
SAU #7	15.00	
	-----	-----
	208.40	128.93
 <u>Miscellaneous:</u>		
American Cancer Society	15.00	10.00
Lyndonville Office Supply	12.00	8.10
	-----	-----
	27.00	18.10

<u>Office of the Superintendent</u>	ELEMENTARY	HIGH SCHOOL
Administration:		
Allen, Paul (salary)	2,715.30	1,810.20
(travel)	232.74	155.16
Davis, Perley (salary)	1,687.36	1,124.91
(travel)	232.74	155.16
Covill, Cheryl	1,109.39	739.60
Grover, Patricia	865.01	576.68
Fixed Costs	924.59	616.40
Fringe Benefits	1,099.94	733.93
Operating Costs	1,519.40	1,012.94
Replacement Equipment	271.53	181.02
	-----	-----
	10,658.00	7,106.00
Mileage:		
Allen, Paul	135.39	90.27
Davis, Perley	57.00	38.00
Dehl, Stephen	18.88	12.59
	-----	-----
	211.27	140.86
<u>Transportation</u>		
To/From School:		
Nugent Motor Co.	17,476.54	11,651.06
Handicapped:		
Patterson, Elizabeth		6,083.00
Riendeau, Ellen	768.00	
	-----	-----
TOTAL EXPENDITURES	\$ 250,409.07	\$151,155.46
		\$ 401,564.53

STATEMENT OF ANALYSIS OF CHANGES

IN FUND EQUITY

June 30, 1987

Fund Equity, July 1, 1986	\$ 42,122.64
Plus Total Revenue	379,694.90
Less Total Expenditures	401,564.53

Fund Equity, June 30, 1987	\$ 20,253.01

AUDITOR'S REPORT

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Columbia of which the above is a true summary for the fiscal year ending June 30, 1987 and find them correct in all respects.

Lucille G. Lalande
Lori P. Berry

SCHOOL ADMINISTRATIVE UNIT #7

In accordance with the laws of 1961, Chapter 189, Section 48, breakdown of the total amount paid to the Superintendent and Business Administrator by the State and Respective School Districts is as follows:

	86-87 Salary -----	86-87 Travel -----	Total -----
SUPERINTENDENT			
State of N H	\$.00	\$.00	\$.00
Colebrook	14,952.00	1,281.60	16,233.60
Pittsburg	8,291.50	710.70	9,002.20
Stewartstown	4,893.00	419.40	5,312.40
Columbia	4,525.50	387.90	4,913.40
Clarksville	2,338.00	200.40	2,538.40
	-----	-----	-----
	\$35,000.00	\$3,000.00	\$38,000.00

BUSINESS ADMINISTRATOR

State of N H	\$.00	\$.00	\$.00
Colebrook	9,291.60	1,281.60	10,573.20
Pittsburg	5,152.58	710.70	5,863.28
Stewartstown	3,040.65	419.40	3,460.05
Columbia	2,812.27	387.90	3,200.17
Clarksville	1,452.90	200.40	1,653.30
	-----	-----	-----
	\$21,750.00	\$3,000.00	\$24,750.00

COLUMBIA SCHOOL DISTRICT
1988 - 1989

Compared with the Budget of 87-88 and Expenditure 86-87

	86 - 87 EXPENDITURES	87 - 88 BUDGET	88 - 89 PROPOSED BUDGET	VARIANCE
<u>INSTRUCTION</u>				
<u>Regular Education Program</u>				
<u>Tuition-In State</u>	\$ 335,866.14	\$ 402,361.00	\$ 399,866.00	- 2,495
 <u>Special Education Program</u>				
Office of Sp. Ed. Coord.	\$ 4,801.99	\$ 4,864.00	\$ 5,857.00	+ 993
Tuition - In State	412.68	3,600.00	950.00	- 2,650
Tuition - Private	664.00	1,020.00	2,820.00	+ 1,800
Travel	45.71	.00	50.00	+ 50
	-----	-----	-----	-----
	\$ 5,924.38	\$ 9,484.00	\$ 9,677.00	+ 193
 <u>SUPPORT SERVICES</u>				
 <u>Psychological Services</u>				
<u>Pupil Services</u>	\$ 578.00	\$ 3,477.00	\$ 3,918.00	+ 441
 <u>Speech Pathology</u>				
<u>Pupil Services</u>	\$ 2,100.00	\$ 7,598.00	\$ 3,536.00	- 4,062
 <u>Other Support Services</u>				
<u>Contracted Services</u>	\$.00	\$ 1,581.00	\$ 2,244.00	+ 663
Pupil Services	374.30	960.00	.00	- 960
Miscellaneous	.00	1,500.00	1,500.00	00
	-----	-----	-----	-----
	\$ 374.30	\$ 4,041.00	\$ 3,744.00	- 297

<u>School Board Services</u>				
Salaries	\$	825.00	\$	825.00
Contracted Services		.00		00
Board of Education		.00		00
Liability Ins.		1,314.00		1,500
Fidelity Bond premium		50.00		+ 20
Postage		.00		- 123
Advertising		55.55		00
Travel		.00		00
Dues & Fees		337.33		+ 32
Miscellaneous		45.10		00
		-----		-----
	\$	2,626.98	\$	1,980.00
				- 1,871
<u>Office of Superintendent</u>				
Appropriations	\$	17,764.00	\$	20,602.00
Travel		352.13		325.00
		-----		-----
	\$	18,116.13	\$	20,927.00
				+ 3,353
<u>Transportation</u>				
Other Organizations	\$	29,127.60	\$	36,045.00
				+ 3,276
<u>Transportation - Handicapped</u>				
Other Organizations	\$	6,851.00	\$	12,000.00
		-----		-----
	\$	401,564.53	\$	491,693.00
				+ 2,418
<u>TOTALS</u>				

ESTIMATED RECEIPTS

Balance on Hand, July 1, 1988	\$ 70,000.00
Foundation Aid	296,869.00
Handicapped Aid	3,400.00
Earnings on Investment	2,750.00

Total Estimated Receipts	\$ 373,019.00

Less Proposed 88-89 Budget	\$ 491,693.00
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AMOUNT TO BE RAISED BY TAXES	\$ 118,674.00
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TRANSPORTATION 1987-1988

Transporter -----	Rate/ Day ----	Pupils -----	Miles/ Day -----	Route -----
Nugent Motor Co.	\$69.22	45	91	E. Columbia
Nugent Motor Co.	60.91	54	40	S. Columbia
Nugent Motor Co.	51.92	25	52	Meridan Hill

TUITION PUPILS AND RATES 1987 - 1988

School -----	Pupils -----	Rate -----
Colebrook Elementary	95	\$2,228.00
Colebrook Academy	44	3,170.00

VITAL STATISTICS

MARRIAGES RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1987

Date	Place of Marriage	Name & Surname of Bride & Groom	Place of Residence	Name of Parents
Feb. 21	Columbia, N.H.	Aaron W. Bennett	Columbia, N.H.	Clayton Bennett, Sr. Ethel Smith
		Margaret M. Reynolds	Columbia, N.H.	Walter Stanton Wilma Whiting
April 11	Columbia, N.H.	William E. Buck	Sherbrooke, Canada	William Buck Artie Wood
		Clemence Dubois	Sherbrooke, Canada	Luc Dubois
April 25	N. Stratford, N.H.	Henry W. Harlow	Columbia, N. H.	Albina Morin Frederic Harlow
		Linda Leavenworth	Columbia, N.H.	Roselle Bemis William Jackson
June 13	W. Lebanon, N. H.	Bradley G. Smith	Columbia, N.H.	Florence Kaht Gordon Smith
		Kelly L. Boutin	Columbia, N.H.	Elmyra O'Brien George Gould
Aug. 8	N. Stratford, N.H.	Wilbur J. Covell	Columbia, N.H.	Donna Moffett Aaron Covell
		Barbara A. Rivers	Columbia, N.H.	Lorraine LeBlanc Roger Pinsonault
Aug. 15	N. Stratford, N.H.	Donald R. Stebenne	Columbia, N.H.	Gertrude Smith Theodore Stebenne
		Marianne E. Arsenault	Columbia, N.H.	Alice Martin Raymond Arsenault
Oct. 10	Columbia, N.H.	Thomas M. Drown	Columbia, N.H.	Grace Perreik Earl Drown
		Emma J. Cook	Columbia, N.H.	Mary Bateman Albion Hartford Dorothy Dufault

BIRTHS RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1987

Date	Name of Child	Place of Birth	Name of Father	Name of Mother
May 28	Chad William Alton Butler	Colebrook, N.H.	William Butler	Eva May Butler
Aug. 23	Garrett Benjamin White	Lancaster, N.H.	Bradley C. White	Ginette M. Lemay
Sept. 9	Joshua Aaron Crawford	Colebrook, N.H.	Michael R. Crawford	Jayne L. Keezer

DEATHS RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1987

Date	Name	Age	Place of Death	Name of Father	Name of Mother
March 12	Ormand L. Hartford, Jr.	55	Lancaster, N.H.	Ormand Hartford, Sr.	Hazel Howland
March 30	Andres E. Goodreau	78	Colebrook, N.H.	Joseph Goodreau	Rose McCarthy
May 11	Dean G. Cass	67	Columbia, N.H.	Jesse L. Cass	Lillian Coates
July 12	Sherwood Heath	58	Manchester, N.H.	Claude Heath	Arlene Dwinneil
Sept. 30	Ernest M. Colley	77	Colebrook, N.H.	George W. Colley	Dora M. Martin

